



## Important notes

Please note that every care has been taken to ensure that the information provided is correct and in accordance with our understanding the UK law and Her Majesty's Revenue and Customs' (HMRC) practice as at April 2021. You should note however, that we cannot take on the role of an individual taxation adviser and independent confirmation should be obtained before acting or refraining from acting upon the information given. The law and HMRC practice are subject to change.

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